

IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF MONTANA  
BILLINGS DIVISION

IN THE MATTER OF THE TAX  
INDEBTEDNESS OF:

KARL G. KNUCHEL

Case No. MC 22-11-BLG-SPW-TJC

**NOTICE AND ORDER TO SHOW CAUSE**

You, Karl G. Knuchel, are hereby notified that the United States has petitioned this Court for an Order allowing the Internal Revenue Service to LEVY upon the real property located at 5 Mount Delano Road, Livingston, Montana 59047, (the “Subject Property”), with a legal description of:

APPALOOSA MEADOW RESIDENCE TRACT AS SHOWN ON CERTIFICATE OF SURVEY NO. 191, LOCATED IN SECTION 26, TOWNSHIP 3 SOUTH, RANGE 9 EAST, P.M.M., PARK COUNTY, MONTANA, ACCORDING TO THE OFFICIAL PLAT THEREOF ON FILE AND OF RECORD IN THE OFFICE OF THE COUNTY CLERK AND RECORDER OF PARK COUNTY, MONTANA. FOR INFORMATION PURPOSES ONLY, THE PROPERTY ADDRESS IS PURPORTED TO BE: 5 MOUNT DELANO ROAD LIVINGSTON, MONTANA 59047 A.P.N.: 0005664000

in order to sell your interest to satisfy part or all of your unpaid federal income tax liabilities.

This Court has examined the Petition of the United States and accompanying Declaration, and it is hereby ORDERED that you have twenty-five (25) days from

the date this Order is served upon you to file with the Clerk of the Court a written OBJECTION TO PETITION. Any written OBJECTION TO PETITION should demonstrate either that:

- A. Your tax and penalty liabilities have been satisfied; OR
- B. You have other assets from which the unpaid tax and penalty liabilities can be satisfied; OR
- C. Applicable laws and administrative procedures relevant to the levy were not followed by the Internal Revenue Service.

It is FURTHER ORDERED that if you file a written OBJECTION TO PETITION with the Clerk of the Court, then the Court will hold a hearing, at which you must appear, on **May 17, 2023, at 9:00 a.m.**, at the James F. Battin Federal Courthouse, 2601 2nd Avenue North, Billings, Montana, 59101, in the courtroom of the undersigned, to consider your objections.

It is FURTHER ORDERED that, in addition to filing your OBJECTION TO PETITION with the Clerk of the Court, you must also mail a copy of your OBJECTION TO PETITION to the attorney for the United States, ROBERT C. BOMBARD, U.S. Department of Justice, Tax Division, P.O. Box 683, Washington, D.C. 20044, on or before the filing date.

**If you do not file an OBJECTION TO PETITION within twenty-five (25) days of the date that this Order is served upon you, or if you file an OBJECTION TO PETITION but fail to appear before the Court as instructed, the Court will enter an ORDER APPROVING AN INTERNAL REVENUE SERVICE LEVY ON THE REAL PROPERTY LOCATED AT 5 Mount Delano Road, Livingston, Montana 59047, as described above.**

It is FURTHER ORDERED that a copy of this NOTICE AND ORDER TO SHOW CAUSE, together with the Petition and Declaration, shall be served upon KARL G. KNUCHEL by the United States Marshal or any deputy U.S. Marshal, any Revenue Officer, or anyone appointed by the Internal Revenue Service to effect service, by delivering a copy in hand to Karl G. Knuchel, or by leaving a copy at Karl G. Knuchel's dwelling or usual place of abode with a person of suitable age and discretion residing therein, or by some other manner of service described in Rule 4(e)(1) of the Federal Rules of Civil Procedure. Once completed, proof of effective service shall be provided to this Court by the attorney for the United States.

DATED this 14th day of March, 2023.

  
\_\_\_\_\_  
TIMOTHY J. CAVAN  
United States Magistrate Judge